

incorporation

September 2, 1954

Lawton B. Chandler, Secretary
State Tax Commission
State House
Concord, New Hampshire

Dear Sir:

Under date of August 23, 1954, you advised that your Commission proposes to make a regulation under the provisions of R.L. c. 73, s. 29-h, under the terms of which a veteran owning several pieces of taxable property in a town, such parcels lying in different precincts or village districts with resulting different tax rates, would be required to take his service exemption first with respect to the particular property in which he might be living. Our approval of such regulation is sought as required by the section cited.

Unless there be some compelling reason for this regulation - and no such reason is readily apparent - it is, in our opinion, of doubtful legal validity.

This conclusion is based upon the fact that in R.L. c. 73, s. 29-g, the Legislature has considered the matter of where exemptions are to be taken, and has stopped short of the distance to which the proposed regulation would go. By the sub-section last cited it is required that the exemption be used in the town where the veteran resides unless all property there is exhausted; the remainder of the exemption may be used in any other town in the State. Further to limit the right of the veteran to elect the place he is to take his exemption would seem an intrusion upon the position adopted by the Legislature.

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Very truly yours,

SEP 22 1954

CONCORD, N.H.

Warren E. Waters
Deputy Attorney General

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